#### SCHEDULE OF RECORDS AND PERIODS OF RETENTION—Continued

Item number and category of records	Retention period
(b) Valuation inventory reports and records together with related notes, maps, and sketches; underlying engineering, land, and accounting reports, pricing schedules, summary or collection sheets, yearly reports of changes and other miscellaneous data, all relating to the valuation of the company's property by the Federal Energy Regulatory Commission or other regulatory body.	property.

<sup>&</sup>lt;sup>1</sup>The retention periods for records in this item begin on the date of the final Commission order determining the outcome of any tariff subject to refund and/or investigation.

[Order 119, 46 FR 9044, Jan. 28, 1981, as amended by Order 335, 48 FR 44484, Sept. 29, 1983; 48 FR 55121, Dec. 9, 1983; 49 FR 44629, Nov. 8, 1984]

# PART 357—ANNUAL SPECIAL OR PERIODIC REPORTS: CARRIERS SUBJECT TO PART I OF THE INTERSTATE COMMERCE ACT

Sec.

357.1 Common carriers.

357.2 FERC Form No. 6, Annual Report of Oil Pipeline Companies.

357.3 FERC Form No. 73, Oil Pipeline Data for Depreciation Analysis.

AUTHORITY: 42 U.S.C. 7101–7352; 49 U.S.C. 60502; 49 App. U.S.C. 1–85.

### § 357.1 Common carriers.

All common carriers by pipeline subject to the provisions of Part I of Interstate Commerce Act, as amended, are hereby required hereinafter to file in the office of the Commission on or before the 31st day of March in each year, reports covering the period of 12 months ending with the 31st day of December preceding said date, giving the particulars heretofore called for in the annual reports required by the Commission of said carriers.

[Order 119, 46 FR 9051, Jan. 28, 1981]

## §357.2 FERC Form No. 6, Annual Report of Oil Pipeline Companies.

Each pipeline carrier subject to the provisions of section 20 of the Interstate Commerce Act whose annual jurisdictional operating revenues has been more than \$350,000 for each of the three previous calendar years must prepare and file with the Commission copies of FERC Form No. 6, "Annual Report of Oil Pipeline Companies," pursuant to the General Instructions set out in that form. This report must be filed on or before March 31st of each year for the previous calendar year. Newly established entities must use

projected data to determine whether FERC Form No. 6 must be filed. One copy of the report must be retained by the respondent in its files. The conformed copies may be produced by any legible means of reproduction. Notwithstanding the exemption provided above, those carriers exempt from filing Form No. 6 must prepare and file page 700, "Annual Cost of Service Based Analysis Schedule," of FERC Form No. 6 on or before March 31 of each year for the previous calendar year, beginning with the year ending December 31, 1995. When submitting page 700, each exempt carrier must submit page 1 of Form No. 6, the Identification and Attestation schedules.

[Order 583, 60 FR 53117, Oct. 12, 1995]

## § 357.3 FERC Form No. 73, Oil Pipeline Data for Depreciation Analysis.

- (a) Who must file. Any oil pipeline company requesting new or changed depreciation rates pursuant to part 347 of this title if the proposed depreciation rates are based on the remaining physical life of the properties or if directed by the Commission to file service life data during an investigation of its book depreciation rates.
- (b) When to submit. Service life data is reported to the Commission by an oil pipeline company, as necessary, concurrently with a filing made pursuant to part 347 of this title or as directed during a depreciation rate investigation.
- (c) What to submit. The format and data which must be submitted are prescribed in FERC Form No. 73, Oil Pipeline Data for Depreciation Analysis, available for review at the Commission's Public Reference Section, Room